

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION

ROCKWATER, INC.,

Plaintiff,

V.

UNITED STATES OF AMERICA,

Defendant.

Case No. 4:21-cv-125 (CDL)

FINAL JUDGMENT

Pursuant to the Court's Order dated January 9, 2025, and the ruling of the Eleventh Circuit Court of Appeals entered on November 15, 2024, and issued as mandate on January 7, 2025, IT IS ORDERED AND ADJUDGED, pursuant to Fed. R. Civ. P. 58(a), as follows:

As to Count I of the Complaint (ECF No. 1), judgment is entered in favor of Defendant as to federal excise taxes under 26 U.S.C. § 4051(a)(1) for the taxable quarter ending June 30, 2017. Plaintiff's claim for refund is therefore DENIED in the amount of \$29,880.00. Judgment is entered in favor of Plaintiff as to penalties under 26 U.S.C. § 6651 for the taxable quarter ending June 30, 2017. Plaintiff's claim for refund is therefore GRANTED in the amount of \$3,884.40 plus statutory interest as permitted by law.

As to Count II of the Complaint, judgment is entered in favor of Defendant as to administrative and litigation costs under 26 U.S.C. § 7430. Plaintiff's claim is DENIED.

SO ORDERED, this 16th day of January, 2025.

S/Clay D. Land

Clay D. Land
United States District Court
Middle District of Georgia